IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No. 2726 of 2006

For Approval and Signature:

HONOURABLE MR.JUSTICE M.R. SHAH

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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VANSETI INVESTMENT & HOLDING PVT LTD - Petitioner(s)

Versus

STATE OF GUJARAT & 1 - Respondent(s)

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Appearance :

MR ARPIT A KAPADIA for Petitioner(s) : 1,
GOVERNMENT PLEADER for Respondent(s) : 1,
MS ARCHANA RAVAL ASST for Respondent(s) : 1, 2
NOTICE SERVED BY DS for Respondent(s)

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CORAM : HONOURABLE MR.JUSTICE M.R. SHAH

Date : 24/02/2006

ORAL JUDGMENT

1. Rule. Ms.Archana Raval, learned AGP waives service of Rule on behalf of the respondents.

2. With the consent of the learned advocates appearing on behalf of the parties, the matter is taken up for final hearing today.

3.In this petition under Article 226 of the Constitution of India, the petitioner has challenged the legality and validity of the order passed by the Collector of Stamps / by the office of Dy.Collector / Collector of Stamps, Stamp Duty Valuation, Panchmahal at Godhara dated 30.10.2003 passed under Section 32(A) of the Bombay Stamp Act by which the petitioner is directed to pay deficit stamp duty of Rs.1,80,450/- plus Rs.250/- by way of penalty in all Rs.1,80,700/- with regard to the document No.884 / 96 executed and presented before the Sub-Registrar, Kalol as well as the order passed by the Dy.Collector / Collector of Stamps, Stamp Duty Valuation, Panchmahals at Godhra by which the application of the petitioner for condonation of delay before the Chief Revenue Controlling Authority under Section-32-(B) of the Act has been rejected on the ground that there is

no provisions for condonation of delay in the Act. The petitioner has also challenged the notice issued by the Special Recovery Officer, Stamp Duty Valuation at Panchmahals at Godhara dated 4.2.2006 to recover the amount of Rs.1,80,700/- as per the order passed by the Dy.Collector / Collector of Stamps passed under Section-32-A of the Act.

4. Shri Arpit Kapadia, learned advocate appearing on behalf of the petitioners has vehemently submitted that the impugned order dated 30.10.2003 is contrary to the provisions of Rule-4 of the Bombay Stamp (Determination of Market Value of Property) Rules; 1984 and as such, no particulars and/or reasons are given by the authority for determining the valuation of the property in question at Rs.40,87,095/-. It is also the contention on behalf of the petitioner that the petitioner has not been served with the order passed by the Collector of Stamps, Stamp Duty Valuation, Panchmahals at Godhra dated 30.10.2003 passed under Section-32-A of the Bombay Stamp Act. It is also further submitted that as such the impugned order came to be passed on the

basis of the notice under Rule-4 of Rules; 1984 by which the petitioner was called upon to prove that the valuation of the property/land in question is at Rs.24,16,100/-. He has relied upon the judgment of this Court in case of *Budhabhai Merabhai Bharwad V. State of Gujarat reported* in (2005) 8 GHJ Page-374 : 2005 (2) GLR 1792. The learned advocate for the petitioner has also placed reliance on another decision of the learned Single Judge of this Court rendered in case of PRADHYUMANBHAI MOHANLAL PATEL V. STATE OF GUJARAT & ORS. Reported in 2003 (1) GLR 454, wherein it is held that when the Chief Revenue and Controlling Authority passed an order in cyclostyled form wherein some gaps were filled up and few sentences were added, it is an order passed without proper application of mind and not speaking order and the same cannot be sustained in eye of law.

5. Ms.Archana Raval, learned AGP appearing on behalf of the respondents is not in position to dispute the contention of the petitioner that the petitioner is served with the impugned. Moreover,

she is also not in a position to dispute that in the impugned order dated 30.10.2003 no particulars are given that on what basis the Dy.Collector / Collector of Stamps has come to the conclusion that the valuation of the property in question is at Rs.40,87,095/-. The learned AGP is also not in a position to dispute that as such the controversy in question is directly covered by the judgment of this Court in case of ***Budhabhai Merabhai Bharwad and another decision PRADHYUMANBHAI MOHANLAL PATEL V. STATE OF GUJARAT & ORS.***(supra). However, the learned AGP has submitted that the valuation of the property in question is fixed on the basis of the Jantri.

6. Heard the learned advocates appearing on behalf of the parties.

7. I have gone through the order passed by the Dy.Collector / Collector of Stamps. In the impugned order, no particulars and/or basis have been mentioned by the Dy.Collector / Collector of Stamps that on what basis, he has come to the conclusion

that the valuation of the property in question is at Rs.40,87,095/-. Nothing is on record to suggest that the petitioner has been served with any material relied upon by the Dy.Collector / Collector of Stamps, if any, for ascertaining and/or fixing the valuation of the property in question at Rs.40,87,095/-. It also prima-facie appears that even the impugned order has been passed on the basis of the notice issued under Rule-4 of the aforesaid Rules and by which the petitioner was called upon to prove that the valuation of the property is at Rs.24,16,100/- and no more. This Court has remanded the matter to the Dy.Collector / Collector of Stamps for deciding the same afresh after issuing proper notice under Rule-4 of Rules 1984 and after giving an opportunity to the petitioner and after providing the material upon which the Dy.Collector / Collector of Stamps wants to rely to determine the valuation of the property in question. It is required to be noted that this Court could have remanded the matter to the Chief Revenue Controlling Authority, State of Gujarat but in the interest of justice, this Court

has considered the merits of the matter and is inclined to remand the matter the Dy.Collector / Collector concerned to consider the same in light of the observations made in this order.

8. For the reasons stated above and for the reasons stated in the judgment of this Court in case of BHUDHABHAI MERABHAI BHARWAD and another decision PRADHYUMANBHAI MOHANLAL PATEL V. STATE OF GUJARAT & ORS.(supra), the petition is allowed partly. The impugned order passed by the Dy.Collector / Collector of Stamps, Stamp Duty Valuation, Panchmahals at Godhra dated 30.10.2003 as well as the order passed by the Dy.Collector / Collector of Stamps, Stamp Duty Valuation, Panchmahals at Godhra by which the application of the petitioner for condonation of delay before the Chief Revenue Controlling Authority under Section-32-(B) of the Act has been rejected on the ground that there is no provisions for condonation of delay in the Act, so also, the notice issued by the Special Recovery Officer, Stamp Duty Valuation at Panchmahals at Godhara dated 4.2.2006 to recover the amount of

Rs.1,80,700/- as per the order passed by the Dy.Collector / Collector of Stamps passed under Section-32-A of the Act are hereby quashed and set aside and the matter is remanded to the Dy.Collector / Collector of Stamps, Stamp Duty Valuation, Panchmahals at Godhra for deciding the same afresh in accordance with law and on merits and after issuing proper notice under Rule-4 of the Rules of 1984 and after giving an opportunity to the petitioner and after supplying necessary material to the petitioner upon which the Dy.Collector / Collector of Stamps proposes to rely while determining and/or ascertaining the valuation of the land in question. The said exercise to be done within a period of 6 months from today. It is, however, made clear that if any amount is already paid/deposited by the petitioner pursuant to the order passed by the Dy.Collector / Collector of Stamps, Stamp Duty Valuation Panchmahals at Godhra dated 30.10.2003 then in that case, the respondents are not required to refund the said amount at this stage and the same be treated as deposit and it would be subject to the ultimate

outcome of the proceedings on remand.

9.Rule is made absolute to the aforesaid extent, however, there will be no order as to costs.

Direct Service is permitted.

(M.R.SHAH, J.)

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